

ESTIMATED REVENUE EFFECTS OF H.R. 1308,
 THE "ALL-AMERICAN TAX RELIEF ACT OF 2003,"
 SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON JUNE 12, 2003

Fiscal Years 2003 - 2013

[Millions of Dollars]

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
Child Tax Credit Provisions														
1. Accelerate refundability of 15% rate.....	tyba 12/31/02	---	-1,770	-1,708	---	---	---	---	---	---	---	---	-3,478	-3,478
2. Accelerate the \$1,000 child credit amount (sunset 12/31/10).....	tyba 12/31/04	---	---	-2,516	-12,457	-12,386	-12,278	-11,321	-6,336	---	---	---	-39,637	-57,294
3. Increase joint phaseout threshold to \$150,000 (sunset 12/31/10).....	tyba 12/31/02	-146	-2,060	-1,941	-2,081	-2,289	-2,571	-2,925	-3,352	-3,026	---	---	-11,088	-20,391
Total of Child Tax Credit Provisions		-146	-3,830	-6,165	-14,538	-14,675	-14,849	-14,246	-9,688	-3,026	---	---	-54,203	-81,163
Armed Forces Tax Fairness Provisions														
1. Exclusion of gain on sale of a principal residence by a member of the uniformed services or the foreign service	soea 5/6/97	---	-70	-17	-9	-8	-7	-8	-16	-18	-18	-19	-111	-190
2. Exclusion from gross income of certain death gratuity payments	doa 9/10/01	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-6	-10
3. Exclusion for amounts received under Department of Defense Homeowners Assistance Program	pma DOE	[1]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-11	-22
4. Expansion of combat zone filing rules to contingency operations	[2]	[1]	-9	[1]	[1]	[1]	-1	-1	-1	-1	-1	-1	-11	-14
5. Modification of membership requirement for exemption from tax for certain veterans' organizations	tyba DOE	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-8	-17
6. Clarification of treatment of certain dependent care assistance programs provided to members of the uniformed services of the United States	tyba 12/31/02	----- <i>No Revenue Effect</i> -----												
7. Treatment of service academy appointments as scholarships for purposes of qualified tuition programs and Coverdell Education Savings Accounts	tyba 12/31/02	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-2
8. Above-the-line deduction of up to \$1,500 for overnight travel expenses of National Guard and reserve members traveling more than 100 miles from home	apoi tyba 12/31/02	-10	-52	-52	-53	-53	-54	-54	-55	-56	-56	-56	-275	-551
Total of Armed Forces Tax Fairness Provisions		-12	-135	-73	-66	-66	-67	-68	-77	-80	-80	-81	-423	-806
Suspension of Tax-Exempt Status of Designated Terrorist Organizations	[3]	----- <i>Negligible Revenue Effect</i> -----												

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
Tax Relief and Assistance for Families of Astronauts Who Lose Their Lives on a Space Mission	[4]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
NET TOTAL		-158	-3,965	-6,238	-14,604	-14,741	-14,916	-14,314	-9,765	-3,106	-80	-81	-54,626	-81,969

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

apoi = amounts paid or incurred in
DOE = date of enactment

doa = deaths occurring after
pma = payments made after

soea = sales or exchanges after
tyba = taxable years beginning after

- [1] Loss of less than \$500,000.
- [2] Effective for any period for performing an act that has not expired before the date of enactment.
- [3] Effective for organizations that are designated or identified as a terrorist organization before, on, or after the date of enactment.
- [4] Generally effective for qualified individuals whose lives are lost in the line of duty after December 31, 2002.